

DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

801 K STREET, MS 19-01, SACRAMENTO, CALIFORNIA 95814 (916) 322-4027 • WWW.CALRECYCLE.CA.GOV

February 18, 2010

Tim L. Casagrande, Director Environmental Health Fresno County Department of Public Health P.O. Box 11867 Fresno, CA 93775

RE: FINAL AUDIT REPORT – WASTE TIRE ENFORCEMENT GRANTS TEA9-03-0028, TEA11-04-0008, AND TEA12-05-0008

Dear Mr. Casagrande:

Enclosed is the final report on the audit of Fresno County (County), regarding the Waste Tire Enforcement Assistance Grants. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 30, 2004 through June 30, 2007.

No discrepancies were noted during this audit and the enclosed final report is provided for the County's information.

Please contact Linh Johnson, Auditor, at (916) 341-6102 or linh.johnson@calrecycle.ca.gov with any questions regarding this report.

Sincerely,

Susan R. Villa, Branch Manager

Fiscal Services Branch

Administration and Finance Division

Enclosure

cc: Adan Ortiz, Staff Analyst, Fresno County, Department of Public Health Jim Lee, Manager, Tire Facilities and Evaluation Branch, CalRecycle Linh Johnson, Auditor, Audits and Evaluations Unit, CalRecycle CalRecycle Audits and Evaluations Unit File



DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

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February 18, 2010

Tim L. Casagrande, Director Environments! Health Freend County Department of Public Resit: P.O. Box 11,367. Freend, CA 93773

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Susan R. Villa, Branch Manager Fiscal Services Branch

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Adan Orliz, Staff Analyst, Freshe County, Department of Public Health Ulm Lee, Manager, The Encilities and Evaluation Stanch, Califeoyde

CalRecycle Audits and Evaluations Unit File

Fresno County

Waste Tire Enforcement Assistance Grants

Final Audit Report

Grants: TEA9-03-0028, TEA11-04-0008 And TEA12-05-0008

> For the Period June 30, 2004 Through June 30, 2007

Prepared By:
Department of Resources Recycling and Recovery
Audits and Evaluations Unit

February 2010

Fresna County

Waste Tire Enforcement Assistance Grants

Final Audit Report

Grants: TEA9-03-0028, TEA11-04-0008 And TEA12-05-0008

For the Period June 30, 2004 Through June 30, 2007

Prepared By:
Department of Kesources Recycling and Recovery
Audits and Evaluations Unit

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OBJECTIVE SCOPE, AND INETHODOLOGY.

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Audit Report Fresno County

Waste Tire Enforcement Assistance Grant Program Period Audited: June 30, 2004 through June 30, 2007

Audit Start Date:

May 19, 2008

Physical Address:

Department of Public Health

1221 Fulton Mall Fresno, CA 93775

Contact Person:

Tim Casagrande

Phone Number:

(559) 445-3391

E-Mail Address:

tcasagrande@co.fresno.ca.gov

Auditor:

Linh Johnson

SUMMARY

The Department of Resources Recycling and Recovery (CalRecycle), Audits and Evaluations Unit, performed an audit of Fresno County regarding the Waste Tire Enforcement Assistance Grant Program. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers TEA9-03-0028, TEA11-04-0008, and TEA12-05-0008.

BACKGROUND

Fresno County (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Department of Public Health has general responsibility for these grant projects. The integrated waste management enforcement programs are primarily carried out through Local Enforcement Agencies or by CalRecycle acting as the Local Enforcement Agency (LEA).

CalRecycle receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statues of 1990, Chapter 35] and related legislation, of which a portion is allocated for Tire Enforcement Assistance (TEA) grants. The TEA grant provides funding to LEA as well as city and county agencies in California to support waste tire enforcement activities.

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Weste Tire Enforcement Assistance Grant Program Pended Audited: June 39, 2004 dyrough June 36, 2007

Audit Start Date:

May 19 2008

Physical Address

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Tim Casagranda

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Chapter 17, Article 5 (Financial Provisions), Section 72889(d) states in part, "To pay the costs associated with the development and enforcement of regulations relating to the storage of waste tires and used tires. The board shall consider designating a city, county, or city and county as the enforcement authority of regulations relating to the storage of waste tires and used tires, as provided in subdivision (b) of Section 72963."

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit objective was to verify whether the program related costs, reimbursed by CalRecycle to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited, to a review and evaluation of the adequacy and accuracy of the documents submitted to CalRecycle by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit be planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

CONCLUSION

The County was in compliance with TEA grant funding regulations for the audit period of June 30, 2004 through June 30, 2007.

RESTRICTED USE

This report is intended for the information and use of CalRecycle and County management. However, this report is a matter of public record and distribution is not limited.

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STATEMENT OF REVENUE AND EXPENDITURES

Fresno County Waste Tire Enforcement Assistance Grant TEA9-03-0028 For the Period June 30, 2004 through June 30, 2005

	Claimed	Audited	Questioned
Revenue:			*
Grant Payment Request 2	\$57,488	\$57,488	\$0
Less 10%	-\$5,749	-\$5,749	\$0
Total Revenue	\$51,739	\$51,739	\$0
Expenditures:			
Inspections	\$53,744	\$53,744	\$0
Surveillance	\$0	\$0	\$0
Enforcement	\$0	\$0	\$0
Education	\$0	\$0	\$0
Training	\$0	\$0	\$0
Report Writing	\$0	\$0	\$0
Equipment	\$188	\$188	\$0
Transportation	\$0	\$0	\$0
Indirect/Misc Costs	\$3,556	\$3,556	\$0
Less 10%	\$5,749_	-\$5,749	\$0
Total Expenditures	\$51,739	\$51,739	\$0

STATEMENT OF REVENUE AND EXPENDITURES

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Waste Tire Endorgonesi Assistance Grant TEA9-03-0028
For the Period June 30, 2004 through June 38, 2005

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Fresno County Waste Tire Enforcement Assistance Grant TEA11-04-0008 For the Period June 30, 2005 through June 30, 2006

	Claimed	Audited	Questioned
Revenue:			
Grant Payment Request 1	\$49,235	\$49,235	\$0
Less 10%	\$4,924	-\$4,924	\$0
Total Revenue	\$44,311	\$44,311	\$0
			a 1
Expenditures:			
	0.40.005	0.40.005	
Inspections	\$49,235	\$49,235	\$0
Surveillance	\$0	\$0	\$0
Enforcement	\$0	\$0	\$0
Education	\$0	\$0	\$0
Training	\$0	\$0	\$0
Report Writing	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Transportation	\$0	\$0	\$0
Indirect/Misc Costs	\$0	\$0	\$0
Less 10%	-\$4,924	-\$4,924	\$0_
Total Expenditures	\$44,311	\$44,311	\$0_

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Fresno County Waste Tire Enforcement Assistance Grant TEA12-05-0008 For the Period June 30, 2006 through June 30, 2007

	Claimed	Audited	Questioned
Revenue:			
Grant Payment Request 4	\$92,645	\$92,645	\$0
Adjustment	-\$3	-\$3	\$0
Less 10%	-\$9,264	-\$9,264	\$0
Total Revenue	\$83,378	\$83,378	\$0
Expenditures:			1 1
Inspections	\$67,047	\$67,047	\$0
Surveillance	\$0	\$0	\$0
Enforcement	\$0	\$0	\$0
Education	\$0	\$0	\$0
Training	\$0	\$0	\$0
Report Writing	\$0	\$0	\$0
Equipment	\$17,176	\$17,176	\$0
Transportation	\$0	\$0	\$0
Indirect/Misc Costs	\$8,422	\$8,422	\$0
Adjustment	-\$3	-\$3	\$0
Less 10%	-\$9,264_	-\$9,264	\$0
Total Expenditures	\$83,378	\$83,378	\$0

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Waste The Ediffrencest Assistance Grant TEA 12-08-0008 For the Period June 30, 2008 through June 30, 2007

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08		Total Expenditures